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FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

JAN 21 2003

OFFICE OF
MANAGING DIRECTOR

Aaron P. Shainis
Shainis & Peltzman.
1850 M Street, N.W., Suite 240
Washington, DC 20036

Re: Request for Waiver of FY 2002
Regulatory Fee
Fee Control No. 00000RROG-03-048

Dear Mr. Shainis

This letter responds to your request dated October 10, 2002 for a waiver of the Fiscal Year (FY) 2002 regulatory fee of \$3,875 submitted on behalf of WHDF (TV), Florence, Alabama, licensed to Florence Television, LLC.

You recite that payment of the fee would create financial hardship. In support you attach a copy of the 2001 income tax return of the licensee (U.S. Return of Partnership Income, Form 1065), which you state shows a significant loss for the year.

In establishing a regulatory fee program, the Commission recognized that in certain instances payment of a regulatory fee may impose an undue financial hardship upon a licensee. The Commission therefore decided to grant waivers or reductions of its regulatory fees in those instances where a "petitioner presents a compelling case of financial hardship." See Implementation of Section 9 of the Communications Act, 9 FCC Rcd 5333, 5346 (1994), recon. granted, 10 FCC Rcd 12759 (1995).

In determining whether a licensee has sufficient revenues to pay its regulatory fees, the Commission relies upon a licensee's cash flow, as opposed to the entity's profits. Thus, although deductions for amortization and depreciation, which do not affect cash flow, and payments to principals, reduce gross income for tax purposes, those deductions also represent money which is considered to be available to pay the regulatory fee.

Our review of your submission indicates that Florence Television, LLC suffered a loss of over \$1.5 million in 2001 and that this loss was only partially offset by deductions for depreciation and amortization totaling approximately \$724,000. Accordingly, in light of your compelling showing of financial hardship, your request for waiver of the FY 2002 regulatory fee is granted.

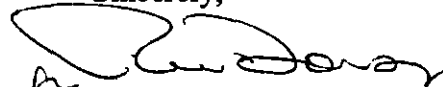
Aaron P. Shainis

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You have also requested confidential treatment of the materials that you submitted with your fee waiver request. Pursuant to Section 0.459(d)(1) of the Commission's rules, 47 C.F.R. 0.459(d)(1), we do not routinely rule on requests for confidential treatment until we receive a request for access to the records. The records are treated confidentially in the meantime. If a request for access to the information submitted in conjunction with your regulatory fees is received, you will be notified and afforded the opportunity to respond at that time.

If you have any questions concerning this letter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Reger", is written over a horizontal line.

Mark A. Reger
Chief Financial Officer